



Republika ng Pilipinas
Kalakhang Maynila
Pamahalaang Lungsod ng Navotas
Tanggapan ng Sangguniang Panlungsod

CITY ORDINANCE NO. 2020-07

AN ORDINANCE EXTENDING THE DEADLINES IMPOSED UNDER SECTIONS 54, 73 AND 112 OF CITY ORDINANCE NO. 2017-18, OTHERWISE KNOWN AS THE NEW REVENUE CODE OF THE CITY OF NAVOTAS, FOR THE PAYMENT OF TAXES DUE, WITHOUT SURCHARGE, PENALTY AND INTEREST.

WHEREAS, City Ordinance No. 2017-18, otherwise known as the New Revenue Code of the City of Navotas, states that:

SECTION 54 - Payment of Real Property Taxes in Installments - The owner of the real property of the person having legal interest therein may pay the basic real property tax, the special education fund tax and the idle land tax due thereon without interest in four (4) equal installments; the first installment to be due and payable on or before the thirty-first (31st) of March; the second installment on or before the thirtieth (30) of June; the third installment, on or before the thirtieth (30) of September, and the last installment on or before the thirty-first (31st) of December each year.

SECTION 112 - Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

ARTICLE 11 - Tax on Transfer of Real Property Ownership, Section 73 - Time of Payment - It shall be the duty of the seller, donor, transferor, executor, or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

WHEREAS, on 8 March 2020, President Rodrigo Roa Duterte issued Proclamation No. 922 declaring a State of Public Emergency or an "Enhanced Community Quarantine" in Luzon, that resulted to work stoppage, closure of business establishments, and stoppage of public transportation.

WHEREAS, the City Mayor, thru a letter dated 18 March 2020 requested the City Council to enact an ordinance extending the deadline for the payment of the first installment from 31 March 2020 to 31 May 2020, in light of the President's declaration.

WHEREAS, the City Council finds the request, which was certified as urgent as time is of the essence, to be meritorious.

NOW THEREFORE, be it ORDAINED as it is hereby ORDAINED by the CITY COUNCIL OF NAVOTAS in a session duly assembled that:

SECTION 1. Title. - This Ordinance shall be known as "AN ORDINANCE EXTENDING THE DEADLINES IMPOSED UNDER SECTIONS 54, 73 AND 112 OF CITY ORDINANCE NO. 2017-18, OTHERWISE KNOWN AS THE NEW REVENUE CODE OF THE CITY OF NAVOTAS, FOR THE PAYMENT OF TAXES DUE, WITHOUT SURCHARGE, PENALTY AND INTEREST."

SECTION 2. Extension of Deadline. - In order to give taxpayers the needed reprieve from the effects of the implementation of the Enhanced Community Quarantine due to the COVID-19, the following deadlines shall be extended, thus:

2.1 The deadline for payment of the first installment of basic real property tax, special education fund tax, and/or idle land tax due on their real properties, on or before the thirty-first (31st) of March, as stated under Section 54 shall be extended to 31 May 2020, without imposition of surcharge, penalty and interest.

2.2 The deadline for payment of the second quarterly installment of business taxes due on or before the first twenty days of the month of April, as stated under Section 112 shall be extended to 31 May 2020 without imposition of surcharge, penalty and interest.

[Handwritten signatures of the City Council members and the Mayor, dated 12 May 2020.]

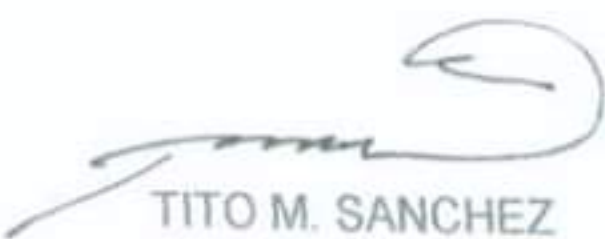
2.3 The deadline for payment of transfer tax on real property ownership wherein the date of execution of deed or from the date of the property owner's death happened from January 17, 2020 onwards shall be extended to 31 May 2020 without imposition of surcharge, penalty and interest.

SECTION 3. Effectivity. - This Ordinance shall take effect immediately and shall be made effective only for calendar year 2020.

Done this 19th day of March, 2020 during the Special Session of the City Council of Navotas, Metro Manila.

APPROVED:

(absent) -
CLINT NICOLAS B. GERONIMO
Vice Mayor


TITO M. SANCHEZ
Councilor


JULIA B. MONROY
Councilor


ARNEL S. LUPISAN
Councilor


ETHEL JOY F. ARRIOLA-MEJIA
Councilor

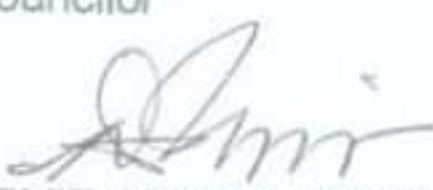

NEIL ADRIAN S. CRUZ
Councilor


CESAR JUSTINE F. SANTOS
Councilor


RON HANSEL MIGUEL S. NAVAL
Councilor

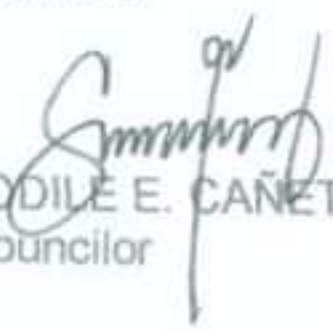

EDGARDO DC. MAÑO
Councilor


CARLITO R. DE GUZMAN JR.
Councilor

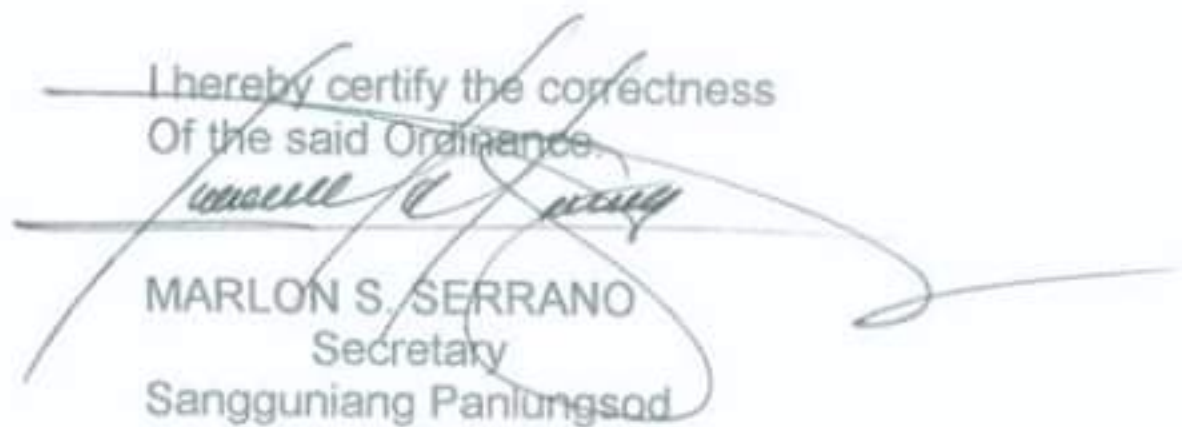

ARVIE JOHN S. VICENCIO
Councilor

(absent)
ALVIN JASON S. NAZAL
Councilor

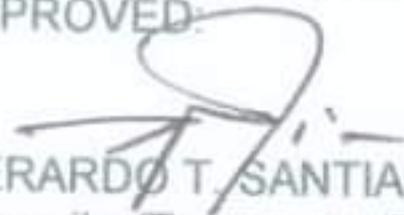
(absent)
ENRICO P. GINOGINO
Councilor


JODILE E. CAÑETE
Councilor

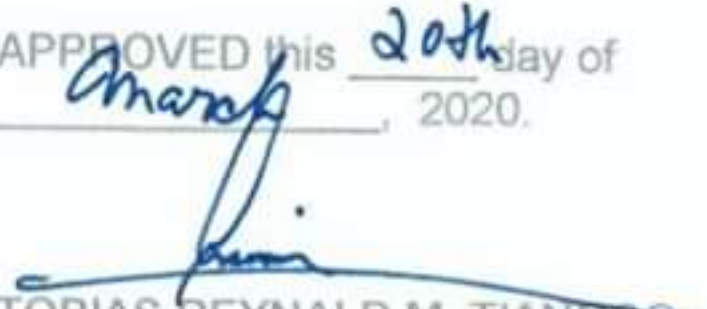
I hereby certify the correctness
Of the said Ordinance.


MARLON S. SERRANO
Secretary
Sangguniang Panlungsod

ATTESTED AND CERTIFIED TO BE
APPROVED:


GERARDO T. SANTIAGO
Councilor/Temporary Presiding Officer
Sangguniang Panlungsod

APPROVED this 20th day of
March, 2020.


TOBIAS REYNALD M. TIANGCO
City Mayor